App. F. IX-4

1925.

File No. 271-25

Previous References
Mdu 75-22-21-24
" " 49-57
" " 25-27, 29 A, 35-37, 39 43

(Madurai)

Serial Nos. 7-10 & 12, 13

Later References
Mdu 208-27-1-2

General and Revenue Secretariat.

Serial 6

Part B for May 1927

SUBJECT

Proposing that appendices A & B of G.O dated 19.5.26 may be omitted, the appendices C being called A instead, in respect of Madurai Balances compiled by Mr Sivagnanaja Iyer Spl Duty officer

RC 2280 dated 28.5.1927 To the Mdu Collr

Acknowledges the receipt

Copies sent by the Mdu Collr

C 226 22-23

Office of the Muzrai Commissioner in Mysore.

Dated Bangalore, 6th July 1926.

From

C. S. Palasundaram Iyer, Esq., P.A.,

Muzrai Commissioner in Mysore,

Bangalore. D 24

Misc 271-35-7

To

C. Ranganatha Rao Saheb, Esq., P.A., P.L.,

Secretary to the Government of

His Highness the Maharaja of Mysore,

Revenue Department.

Sir,

Re Government Proceedings No.1475-76/Muz.271-35-8 dated 19th May 1936 passing orders on the balances of Muzrai Institutions, the Government are no doubt aware that there has been much controversy between the Comptrolle and the Special Duty Officer in respect of the balances up to the end of 1906-7, each asserting his own views in the matter and that finally a reconciliation between the two was brought about at the Conference held in December last.

In the Government Order in question, the Comptroller's Statements alone have been printed in extenso as Annexures A & B while Mr. Mrityunjaya Iyer's notes in reply thereto have been altogether omitted. If the former should be printed, it is only fair that the latter should also be printed, so that both sides of the controversial question will be set out in extenso. But as this will only serve to keep the controversy alive, unless no objection will be seen to publishing these, I would suggest that the Comptroller's Statements Annexures A & B be omitted and Annexures A & B be printed if need be, marked as Annexure A. The Government Order as well as the Press, ~~and the roof sheets be under new cover to me for~~.

I have the honour to be

Sir,

Your most obedient servant

C S Balasundaramayya

Muzrai Commissioner.

In the civil bunglows
Notice of the M.C. dated the
M.C. be replaced that
Appendices A & B may
be deleted and App: D
alone (which is the last of
minor: Violences) ~~&~~ the Municipality limited
as annexures to this
G.O.? They may be called annexures A & B.

9.7.26 ~~Sd~~ v In the G.O. copy, enclosed,
the Annexures (A), (B), (C) & (D) are
marked for kind perusal.
The m.c's suggestion to omit (A) & (B),
& keep (C) calling it as (A), may be
accepted, ~~this~~ for the reasons given.
~~Appx~~ Annexure "D" will continue to
be kept as & with the ~~for~~ be known as "B"
Reply ~~order~~, accordingly may be issued.

Rev. Sec'y

9/7

[The main lawyer Secty file ~~was~~ submitted to the Secy. separately in another connection].

3 The file is under submission to 2nd member maybe put up with

after its return with a note whether

Annexures A & B ~~are~~ are not necessary

I also like to see the annexures also

Revs
10.7.26

Serial No.

4 The recommendation of the Mysore Commissioner to omit the annexures A to D to his G.O. dated 19th May 1926 is for orders. He states that the annexures are contributing work on the special officers reports & as the latter replies are not incorporated, these annexures are likely to keep the controversy alive & do not guide us what the controversy maybe when Govt. have passed final orders. The annexures give a good deal of information as to how the figures have been verified by him is considered of no importance now the M.C's recommendation maybe accepted & the special officer cannot have objection to annexure B

PRO 19.7.26.

OFFICE OF THE SECOND DEPUTY OF COUNCIL 19 JULY 1926 No 416

19/7

2nd member)

5 The G.O. for ~~publication~~ Supply of Copies to M.C. and other officers need have only two appendices — i.e. A and B The new appendices, leaving out those which the M.C. states may be omitted.

6 I agree with Rev Secy that it is desirable to have a full printed record of the Settlement of this question and with this object we may print for use in Secty, Some copies of the G.O. with all appendices, including lists of the Special Officers, in reply to Campbell's notes, incorporated

22/7/26

CRDS 22/7/26

22/7

NOTE—Contn Sheet

Serial No

7 Draft letter to the Mag Coimr in reply is submitted.

Kindly bring up A.L. 28/7

BG 28/7/26 & Revs put up a typed draft as noted

Typed draft submd. for approval BG 27.7.26 Rev. Secy/L 27/7

8 To memo Coimr No. 192 dy 2-8-26. 9 appd GR 28/7/26 10 desp 28/7

Issues instructions in the matter of getting copies of the G.O. in question for distribution also for record in this Office

9 From the Mag Coimr no. C.226 dy 22-23 dy 16-8-26 stating that ~~recd instructions have been issued to the Govt Press~~ the order with Encls: have been sent to the Press & requests that the rules of the Mr. Mgr to be printed with the G.O. making the forwarded for being sent to the Press.

11) Recd action has been taken by the M.C in the matter of forwarding

NOTE – Contn. Sheet

Serial No

the order with encl^s to the Secy to Govt concerned. As regards the 25 Copies of the order to be retained in the records of this Office, the M^r wants the Notes of the Spl. duty Officer to be sent to him. These will be picked out from his Notes with the help of Mr Iyer when he comes here tomorrow & on Monday.

Rev. Secy

20/8/26

20/8

12) ~~[illegible]~~ Ram

~~[illegible]~~ 9/20 224

~~[illegible]~~ 24/8

13 It is understood that the Connected files are setup with the file relating to the payment of bonus to Mr A Narasimhaya Iyer. which was submitted to the Dewan recently If approved the return of the file will be awaited.

KP
28/9/26

14 Was not the file since rec^d in the Bor ?

28/9

15 The order with new Rules are being printed in the Govt Press & Copies are likely to be received before the End of the Month.

16 As for the 25 Copies of the order with all the proceedings

NOTE— Contn. Sheet

Serial No.

be printed and kept in our office records, the files & three Collections may be sent to the Mer Govt with instructions that Sheets 1 to 7 Notes of Mr. Mayer as are rec'd may be copied from the originals in these files and sent to the Mer Govt, the original files being ret'd herewith. Mr. Mayer's notes have all been flagged

Dayt letter Secret Branch

RG
7/10/26 18/Sine
MW
11/10

10 To, Mer Comms No 687 S. M. 10.26 forwarding three Sheets of Mr Mayer's notes & requests that the Nos to be printed may be supplied from 50 each files and that the 25 copies may be forwarded to this office as early as

se it has been separately

MW 11/10 12 From the M.C., letter no. C. 226 of 22-23 & 18.4.27
Forwards 2c copies of G.O. No 1475-76/Mis 271-25-2 & 19-5-26, with annexure from A to E containing notes of Spl Duty offr. in reply to Comptr's notes.

Serial No.

18 Printed copies of the G O of 19 5 26 with annexures have been recd in compliance with this office letter no. 192 & 28.26 (SL 8) 19 ~~25~~ Of the 25 copies ordered to be printed, 5 copies have been kept by the M. C. for his office use. Of the 20 copies recd here, 3 copies have been taken by the H. Secy personal clerk & the remaining 17 have been recd in the Branch.

20 Draft acknowledging the receipt of the copies is put up for approval.

SD
7.5.27

9 5 27

2. Issue...

13. To. Mun Comm.

No 2280 dt 28.5.27

Acknowledges receipt of the copies ref'd to above.

B

NOTE—Contn. Sheet

Omar 71 -

82·8·26

To

The Muzrai Commissioner

in Mysore, Bangalore.

Sir,

With reference to your letter No.C.226 of 1922-23 dated 7-7-1926 proposing that appendices A & B of G.O. No. 1475-76/Muz.271-25-2 dated 19-5-1926 may be omitted, the appendices C being called A instead, I am directed to state that the G.O. for the supply of copies to Muz. Commr. and other officers of Govt. need have only 2 appendices viz the appendices C & D, called now A & B, leaving out, as suggested by you, the two appendices (old A & B). ~~in respect of copies sent to Officers of Govt.~~

2. I am further to state that as it is desirable to have a full printed record of the settlement of this question, 25 copies of the G.O. with all appendices, including notes of the Special Officer in reply to ~~Commissioner's~~ Commissioner's notes incorporated in it, may also be got printed and supplied to this office for record.

3. I am to request that very early action may be kindly taken in the matter. The clean proof of the G.O. received unofficially from your office is returned herewith.

I have &c.,

LRO 28726

Rev. Secy. to Government.

27-7-26

No. C 2267 22-23 Office of the Muzrai Commissioner In Mysore,

Dated Bangalore, the 14th/16 August 1926.

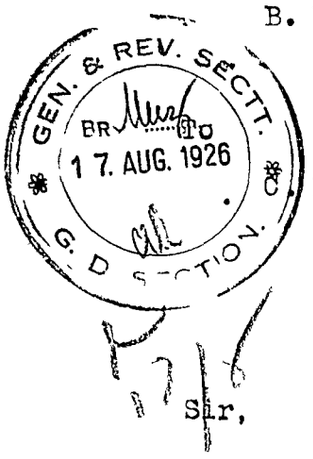
D. 252

Mus 271-25-9

From

B. Ramaswamaiya, Esq., B.A., B.L.,

Muzrai Commissioner In Mysore, Bangalore.



To

C. Ranganatha Rao Saheb, Esq., B.A., P.L.,

Secretary to the Government of His Highness

the Maharaja of Mysore, Revenue Department.

Sir,

With reference to your letter No. 192/Muz. 271-25-8 dated 2-8-26 intimating that copies of Government Order No. 1475-76/ Muz. 271-25-2 dated 19-5-26 for distribution to this office and other offices of Government be printed with only two annexures A & P (old C & D), I have the honor to state that I have this day forwarded to the Superintendent, Government Printing, a draft order together with the enclosures.

2. As regards the printing of the 25 copies with all the ------- enclosures together with the Special Duty Officer's Notes referred to in para 2 of the above letter, I request that such of the Notes of the Special Duty Officer as have to be printed with the G. O. may kindly be forwarded to this office for being sent to the ---- Government Press.

I have the honor to be,

Sir,

your most obedient servant,

for Muzrai Commissioner.

M/ (absent from Station)

Proceedings of the Government of His Highness

the Maharaja of Mysore.

Read.-

Government order No. 2892-901/Muz.F.5-26 dated 19th March 1904, passing orders regarding the acceptance of balances of Muzrai Institutions as on 30th June 1900 worked out by the Comptroller and the maintenance and audit of Muzrai accounts for the future.

2. Government order No. 1-10/Muz.618-20-2 dated 1st July 1921 re-engaging the services of Mr. A. Mrityunjaya Iyer, retired Under Secretary, Muzrai Department for a period of five months (subsequently extended from time to time) to verify the credits and debits of the Muzrai Institutions from the period when the accounts were last reviewed in Government Order No. 2892-901 dated 19th March 1904, and to fix the balances at the credit of each individual institutions as on 30th June 1920.

3. Government order No. 582-3/Muz.75-22-24 dated the 3rd November 1923 directing the Comptroller to depute one of his Assistants for the verification of the balances of the Muzrai Institutions as worked out by Mr. Mrityunjaya Iyer.

4. Letter No. 782/TAD. B. dated 14th January 1925 from the Comptroller to Government forwarding the final note on the determination of balance of Muzrai Institutions as they stood on 30th June 1920 (to be printed in extenso as Annexure A.)

5. Government order No. 729-30/Muz.57-24-4 dated 21st November 1924 and No. 1284-5/Muz.1-24-9 dated 2nd March 1925 entrusting to the Comptroller the compilation of credits and debits of Muzrai Institutions for the five years 1920-21 to 1924-25.

6. Letter No.793/TAD. B. dated 14th November 1925 from the Comptroller to Government forwarding with a note a statement of credits and debits for the five years 1920-21 to 1924-25 (to be printed as annexure B.).

difficulty was also felt in apportioning to the several institutions the investments made in the 6½% Mysore Government Loan, out of the Muzrai Surplus balances. It was therefore considered necessary to examine the credits and debits of all institutions - major and minor for the previous 20 years ending with 30th June 1920. For this purpose, Mr. Krityunjaya Iyer was placed on Special Duty and given a suitable establishment. The work not having been completed within the period originally fixed, the Special Duty was extended from time to time.

3. The statements ~~summary~~ compiled by him and submitted with his report dated 24th September 1923 were varified in the Comptroller's Office and the Memorandum of the result of such verification furnished by the Comptroller with his letter No. 782/TAD. B. dated 14th January 1925 is printed as Annexure A.

4. With a view to arrive at the balance up to end of June 1925 the Comptroller was entrusted with the compilation of the figures of the subsequent five years i.e. from 1920-21 to 1924-25. A statement of receipts and payments of institutions in the aggregate, for these five years was furnished by the Comptroller together with a detailed note pointing out the distinguishing features observed in the course of compilation, which is printed as Annexure B.

5. The work of consolidating the transactions of the two periods was done under the direction of the Muzrai Commissioner and a Committee consisting of the Muzrai Commissioner and the Revenue Secretary and the Deputy Comptroller have scrutinised the figures. In accordance with the resolutions arrived at the conference of these officers, the final statements have been worked out and verified in the Comptroller's Office. The Muzrai Commissioner has forwarded these statements together with a note received from the balances arrived at, may be adopted as final (Printed as Annexure C.

6. The following principles have been adopted in the compilation of credits and debits of institutions and of the closing

balances

balances at the end of 30th June 1925:-

(a) Credits not traced to institutions, savings under Bhatmanya, personal stipends &c., and such other unallotted items are shown as Reserve and utilised to the extent necessary for wiping out Debit balances of institutions which have no means for adjusting them.

(b) In the case of those institutions where the overdrawal is due either to the estimated income not having been realised or to the non-drawal of Malnad Cash Grants, the debit balances have been retained for being adjusted from subsequent credits.

(c) Amounts invested in Government of India Promisory Notes pro-rata according to the surplus balances of institutions available at the time of investment have been altered with a view to either wipe off the debit balances if any, of the Institutions or to round off the investments so that they may be multiples of Rs. 100/-

(d) The investment in the Mysore Government 6½% State Loan Bond shown in a lump sum against Minor Institutions in each Taluk as directed in Government Order No. 395-6 Muz.F. 75-22-44 dated 10th September 1924 pending the determination of the individual balances of these institutions has been allocated to such of them as have surplus balances available for investment pro-rata. In a few instances where sufficient funds among the minor institutions to cover the investment allotted to the Taluk are not available, the amount proposed for such investment has either been allotted to a major institution having surplus in the same Taluk or transferred to another Taluk in the same District.

(e) The accumulated interest on these investments has been eliminated and kept as a distinct item for apportionment later, after adjustment of the debit balances under Muzrai Establishment Fund, agreeably to Government Order No. 902-3 Muz.169-23-4 dated 23rd January 1926.

7. The net result of the transactions worked out to end of June 1925 stands as follows:-

Cash	otal	
1. Cash balances of individual institutions (Major and Minor)	Rs.	809,787-13-8
2. Amounts unallotted:-		
(a) Interest Earnings of 6½% Loan to be utilised to wipe out the debit balance of the establishment fund & to be apportioned to Minor Institutions later.	"	70,852- 1-6
(b) Untraced credits &c. Kept as Reserve.	"	22,930- 1-3
Total as per Comptroller's Ledger.	Rs.	903,570- 0-5

Investments.

Government of India Promissory Notes (Face value)	Rs.	272,700-0-0
Mysore Government Promissory Notes. "	"	625,450-0-0
Total	Rs.	898,150-0-0

A statement showing the balances of institutions both in cash and in investment is appended hereto (Annexure D.). The unallotted amount of Rs. 22,930/- made up of stipends, non-detailed credits &c. will be set apart as a "Reserve" for meeting claims, if any, that may be preferred on behalf of institutions, after due investigation.

8. Government are pleased to accept the concurrent recommendations of the Muzrai Commissioner and the Comptroller and direct that the individual balances of institutions, as now arrived at be adopted with effect from 1st July 1925. As regards the investments, the alterations now proposed will, to avoid unnecessary adjustments, be given effect to for purpose of earning interest from the next half year for which it is due.

9. The Comptroller has also brought to notice the following points in the statements now prepared which require to be attended to early by instituting further investigation:-

(i) The balance fixed in the Government Order of 1904 has been repeated in the case of nearly 400 institutions which have had no transactions whatever, during these 25 years. An investigation as to whether institutions are in action should be instituted by the Muzrai Commissioner and all defunct institutions should be eliminated and their balance should be added to the Reserve.

(ii) It is stated that some of the institutions shown in the final statements cannot be identified by the Taluk authorities, that different names are given to one and the same institutions; that information is wanting as regards the place where certain institutions are situated; and that there is no information as regards the institutions of ~~xxxxxfixed~~ that go under a group or have one account.

The Deputy Commissioners of Districts are requested to have these defects rectified by having an up-to-date list of institutions Major and Minor prepared in each Taluk and verified with the entries in the statements appended to this order.

(iii) It is pointed out that the transactions of certain institutions have resulted in an overdrawal owing to non-realisation of grants due from Government such as Malnad Cash Grant and the non-realisation of income from land &c.

The Muzrai Commissioner is requested to issue necessary instructions for the realisation of this income and adjust the overdrawal very early.

10. The balances of individual institutions now passed for final adoption should be incorporated in the Case Book introduced in Government Order No. 972-3/Muz.1-24-5 dated 7th January 1925 and the balances worked out up-to-date in accordance with the foregoing directions. The Audit Staff sanctioned in Government order No.1985 3/Muz.245-25-8 dated 9th April 1926 should be instructed to pay special attention to these items of work.

11. The work connected with the verification of the individual balances of Muzrai Institutions - Major and Minor - which was commenced in 1921 has taken five years to come to a termination and Government trust that the Muzrai Accounts will be placed on a satisfactory basis for the future and that the Muzrai Commissioner will take necessary action in consultation with the Comptroller for the periodical verification of the departmental balances with the Comptroller's books in accordance with the procedure laid down in the Government Order of 7th January 1925.

12. Separate orders will issue regarding the bonus claimed by Mr. Mrityunjaya Iyer for the Special Duty and on behalf of the officials of the Comptroller's and Muzrai Commissioner's offices.

Secretary to Government,
Revenue Department.

To

The Muzrai Commissioner in Mysore.
The Comptroller to the Government of Mysore.

C.R.G.5.

APP. F. VI. Gl.]

SUBJECT .....

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the 192

Date of issue... 16-10-26

Signed by.....

List of enclosures.....

Copied by.....

Examined by.....

Section Mucr

File No. 271-25

Seria No. 10.

No. 687 L. Secretariat

To The Chief Court

Sir,

With reference to
paras 2 of your letter
No. C. 226 of 22-23 dated
the 7th August 1926
asking for such of the
notes of Mr. Justice
as have been printed
with GOI No 1475-761
Mucr 271-25-7 of 19-5-26
(Appl: A.S. (A.D.) also
directed to forward
herewith the foregoing
Index of Mucr Collection

over

of the Court Mar 26 75-22
and request that the
Notes be printed as
Appendices may be copied
from the Originals in
the files concerned &
sent to the Press & the
files themselves returned
to this Office as early as
possible. The Respondent
the Order with all the
Appendices printed therewith
may be sent to this Office
at the Early date.

(1) Mar 75-22
Pp 25-27, 291, 33-7
and 39-43

(2) Mar 75-22
Pp 21-24

(3) Mar 75-22
Pp 49-51

Thanks.

7.10.26

No. C. 26122-25

OFFICE OF THE MUZRAI COMMISSIONER IN MYSORE.

Bangalore, dated 13th April 1927

FROM

P.G. D'Souza Esq., B.A., B.L.,
MUZRAI COMMISSIONER IN MYSORE.

GEN. & REV. SECRETARIAT. 19 APR 1927 MUZRAI

To

B. Sreenivasa Iyengar Esq., P.A., B.L.,
Secretary to Government,
Financial Department, Bangalore.

SIR,

I have the honour to forward herewith 20 copies of Government Order No. 1475-76/Muz., 271-25-2 dated the 19th May 1926 with annexure from A to E containing notes of special duty officer in reply to Comptroller notes, as ~~requested~~ required in your letter No. 192/Muz.271-25-3 dated 2nd August 1926. Five copies of the same have been retained in this office for reference.

The three collections containing the Special Duty Officer's notes and other papers forwarded to this office with your letter No.687/Muz. 271-25-10 dated 14th October 1926 are herewith returned.

I have the honour to be,

Sir,

Your most obedient servant,

Muzrai Commissioner.

VSM.

SUBJECT.....

.....

.....

Diary No. of letter replied to.....1525.....

General and Revenue Secretariat
(Mug)
the 192

Date of issue 28/5/27

Signed by Mr. Venkatasa Gupta

List of enclosures.....

Copied by.....

Examined by 27.5.27

Section Mug.
File No. 271-25
Serial No 13

No. a 280

To

The Mug. Commr in Mysore,
Bangalore

Sir,

I am directed to acknowledge the receipt of 20 printed copies of G.O. No. 1475-6/Mug 271-25-2 dt 19.5.26 with annexure from A. to E re balances of Mug: institutions, as also the recorded collections of file No. 75-22 of this office, forwarded with your letter no. C. 226 of 22-23 dt 18.4.27

I have etc

Secretary
H. Deptt

28.5.27

9.5.27

9.5.27

over

WD 01265—GPB—31,000—24-12-25